

EXHIBIT 'F'

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSUREDEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 3, 2013

Peter R. Papoulias, TTEE
4175 Breckenridge Court
Alpharetta, GA 30005

Dear Mr. Papoulias:

I am responding to your Freedom of Information Act (FOIA) request dated March 5, 2013, that we received in our office on March 7, 2013.

You requested 22 items involving examination, collection, and assessment activities pertaining specifically to Peter T. Papoulias Trust, for tax years 2006, 2007, 2008, 2009 and 2010.

Regarding items 1, 2, 3, 11, and 21, your request appears to be based on your understanding that a signed assessment record would contain data about your specific and identifiable assessment(s). That is not the case. The Summary Record of Assessment (SRA) is a summary total of all the tax, interest, and penalty assessments by tax class made at an IRS campus on a specific day or week. The amounts assessed to a specific taxpayer are included as part of the total figures for that day or week. However, the SRA does not separately list the name, identifying number, or amounts assessed for a particular taxpayer. This procedure meets the requirements of the Federal regulations and is effective in every IRS Campus. Form 23C and RACS 006 differ only in that Form 23C is manually created, while RACS 006 (which replaced Form 23C) is computer-generated. The IRS manually prepares Form 23C only when the automated RACS 006 is unavailable, such as during a power outage. Although Forms 23C and RACS 006 do not on their face reflect a particular taxpayer's assessment, account transcripts do provide this information.

I am enclosing IMF MCC Transcript-Literal account transcripts pertaining to you for tax years 2006 through 2010 consisting of 5 pages. The account transcript meets all statutory requirements of Internal Revenue Code Section 6203 and applicable regulations.

You also requested the supporting assessment records. The supporting records would consist of the tax returns or amended returns filed to create the assessment. We have a routine agency procedure for requesting these items. For your convenience, I am enclosing Form 4506 for this purpose. You will find instructions and mailing information on the back of the form.

In item 5, you requested "IRS Form 21 Notice of Assessment and Demand"; my search found no IRS Form 21 exists in our publication inventory. Therefore, there is no record responsive to your request.

With regard to item 4, IRS Form 17 or 17A, no record was found because this form was obsolete as of April 1, 1988.

Regarding item 6, IRS Form 668(Y)(c) 66W(c) and 668(a)(c), no records were found because these forms are obsolete as of April 1, 1988, June 10, 1994, and June 10, 1994, respectively.

Regarding item 16, IRS Form 8166, no record was found because this form was obsolete as of November 11, 2001.


Regarding items 7, 8, 9, 10, 12, 13, 14, 15, 17, 18, 19, and 20, a search found no records responsive to your request.

Regarding item 22, you asked for Privacy Act Transcripts (PATRA) for tax years 2006 through 2010. This command is available for IMF accounts only. Therefore, there are no documents responsive to your request.

The enclosed Notice 393 provides you appeal rights.

If you questions about this correspondence, you may call Senior Disclosure Specialist David Palace, ID #1000507211, at (916) 974-5559 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, Post Office Box 621506, Atlanta, GA 30362. Please refer to case number F13067-0199.

Sincerely,

A handwritten signature in black ink, appearing to read "David Palace".

David Palace
Senior Disclosure Specialist
Disclosure Office 14

Enclosures (3)
Responsive Documents
Form 4506
Notice 393

PAGE NO-0001

IRS EMPLOYEE 7932285642

DATE REQUESTED 03-19-2013

PRINT DATE 03-20-2013

FORM NUMBER: 1041

TAX PERIOD: DEC 2006

TAXPAYER IDENTIFICATION NUMBER: 42-6676616

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TTEE
 3505 GOLDENROD DR
 ALPHARETTA

GA 30005-6902-050

BODC-SB BODCLC-V

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

| | | |
|-------------------|------|------------------|
| ACCOUNT BALANCE: | 0.00 | |
| ACCRUED INTEREST: | 0.00 | AS OF 03-18-2013 |
| ACCRUED PENALTY: | 0.00 | AS OF 03-18-2013 |

| | |
|-----------------|------|
| ACCOUNT BALANCE | |
| PLUS ACCRUALS: | 0.00 |

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: 80,000.00

| | |
|------------------|------|
| FD INC TX WTHLD- | 0.00 |
| TX FICA WGS PD- | 0.00 |
| TOT FICA TX- | 0.00 |
| TOT MDCR WGS- | 0.00 |
| MDCR TX- | 0.00 |

05-03-2010 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 12-27-2010 PROCESSING DATE

TRANSACTIONS

| CODE | EXPLANATION | DATE | MONEY AMOUNT (IF APPLICABLE) |
|------|----------------------|------------|---------------------------------|
| | RETURN FILED AND TAX | | |
| | 17244-338-06900-0 | | |
| | CLAIM DISALLOWED | | |
| | 29254-566-98200-1 | | |
| 820 | CREDIT TRANSFERRED | 04-15-2007 | 52,956.50 |
| | 000000 | | |

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IRS EMPLOYEE 7932285642

DATE REQUESTED 03-19-2013

PRINT DATE 03-20-2013

FORM NUMBER: 1041

TAX PERIOD: DEC 2007

TAXPAYER IDENTIFICATION NUMBER: 42-6676616

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TTEE
 3505 GOLDENROD DR
 ALPHARETTA

GA 30005-6902-050

BODC-SB BODCLC-V

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
 ACCRUED INTEREST: 0.00 AS OF 03-18-2013
 ACCRUED PENALTY: 0.00 AS OF 03-18-2013

ACCOUNT BALANCE
 PLUS ACCRUALS: 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

~~RETURN NOT PRESENT FOR THIS ACCOUNT~~

TRANSACTIONS

| CODE | EXPLANATION | DATE | MONEY AMOUNT (IF APPLICABLE) |
|------------------------------|-------------------------|-----------------------|---------------------------------|
| 17244-115-01602-0 | RETURN FILED | 04-20-2010 | 0.00 |
| 17244-198-07202-0 | RETURN FILED | 04-20-2010 | 0.00 |

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IRS EMPLOYEE 7932285642

DATE REQUESTED 03-19-2013

PRINT DATE 03-20-2013

FORM NUMBER: 1041

TAX PERIOD: DEC 2008

TAXPAYER IDENTIFICATION NUMBER: 42-6676616

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TTEE
 3505 GOLDENROD DR
 ALPHARETTA

GA 30005-6902-050

BODC-SB BODCLC-V

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

| | | |
|-------------------|------|------------------|
| ACCOUNT BALANCE: | 0.00 | |
| ACCRUED INTEREST: | 0.00 | AS OF 03-18-2013 |
| ACCRUED PENALTY: | 0.00 | AS OF 03-18-2013 |

| | |
|-----------------|------|
| ACCOUNT BALANCE | |
| PLUS ACCRUALS: | 0.00 |

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

| | |
|-------------------|-----------|
| TOTAL INCOME: | 67,000.00 |
| TOTAL DEDUCTIONS: | 0.00 |

| | |
|------------------|------|
| FD INC TX WTHLD- | 0.00 |
| TX FICA WGS PD- | 0.00 |
| TOT FICA TX- | 0.00 |
| TOT MDCR WGS- | 0.00 |
| MDCR TX- | 0.00 |

07-20-2011 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 01-02-2012 PROCESSING DATE

TRANSACTIONS

| CODE | EXPLANATION | DATE | MONEY AMOUNT (IF APPLICABLE) |
|------|---|------------|---------------------------------|
| 976 | AMENDED RETURN FILED 17244-204-06207-1 | 07-20-2011 | 0.00 |
| 806 | WITHHOLDING CREDIT | 07-20-2011 | 67,000.00- |
| 776 | INTEREST DUE TAXPAYER | 01-02-2012 | 668.04- |

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IRS EMPLOYEE 7932285642

DATE REQUESTED 03-19-2013

PRINT DATE 03-20-2013

FORM NUMBER: 1041

TAX PERIOD: DEC 2009

TAXPAYER IDENTIFICATION NUMBER: 42-6676616

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TTEE
 3505 GOLDENROD DR
 ALPHARETTA

GA 30005-6902-050

BODC-SB BODCLC-V

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

| | | |
|-------------------|------|------------------|
| ACCOUNT BALANCE: | 0.00 | |
| ACCRUED INTEREST: | 0.00 | AS OF 03-18-2013 |
| ACCRUED PENALTY: | 0.00 | AS OF 03-18-2013 |

| | |
|-----------------|------|
| ACCOUNT BALANCE | |
| PLUS ACCRUALS: | 0.00 |

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

| | |
|-------------------|-----------|
| TOTAL INCOME: | 18,000.00 |
| TOTAL DEDUCTIONS: | 100.00 |

| | |
|------------------|------|
| FD INC TX WTHLD- | 0.00 |
| TX FICA WGS PD- | 0.00 |
| TOT FICA TX- | 0.00 |
| TOT MDCR WGS- | 0.00 |
| MDCR TX- | 0.00 |

07-20-2011 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 11-14-2011 PROCESSING DATE

TRANSACTIONS

| CODE | EXPLANATION | DATE | MONEY AMOUNT (IF APPLICABLE) |
|------|-------------------------------|------------|---------------------------------|
| 156 | RETURN FILED AND TAX ASSESSED | 11-14-2011 | 241.50 |
| | 17244-288-06501-1 | | |
| 976 | AMENDED RETURN FILED | 07-20-2011 | 0.00 |
| | 17244-211-08200-1 | | |
| 806 | WITHHOLDING CREDIT | 04-13-2010 | 18,000.00- |
| 776 | INTEREST DUE TAXPAYER | 11-14-2011 | 139.16- |
| 846 | REFUND | 11-14-2011 | 18,000.00- |

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IRS EMPLOYEE 7932285642

DATE REQUESTED 03-19-2013

PRINT DATE 03-20-2013

FORM NUMBER: 1041

TAX PERIOD: DEC 2010

TAXPAYER IDENTIFICATION NUMBER: 42-6676616

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TR
 3505 GOLDENROD DR
 ALPHARETTA

GA 30005-6902-050

BCDC-SB BODCLC-V

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 28,236.30
 ACCRUED INTEREST: 1,848.86 AS OF 04-01-2013
 ACCRUED PENALTY: 3,951.40 AS OF 04-01-2013

ACCOUNT BALANCE
 PLUS ACCRUALS: 34,036.56

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: 83,668.00
 TOTAL DEDUCTIONS: 100.00

FD INC TX WITHLD- 0.00
 TX FICA WGS PD- 0.00
 TOT FICA TX- 0.00
 TOT MDCR WGS- 0.00
 MDCR TX- 0.00

07-26-2011 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 08-29-2011 PROCESSING DATE

TRANSACTIONS

| CODE | EXPLANATION | DATE | MONEY AMOUNT (IF APPLICABLE) |
|------|-------------------------------|------------|---------------------------------|
| 150 | RETURN FILED AND NOT PREPARED | | 28,236.30 |
| | 17244-204-04709-1 | | |
| 460 | EXTENSION OF TIME TO FILE | 06-06-2011 | |
| | EXT. DATE 09-15-2011 | | |
| | | 04-15-2011 | 83,668.60 |
| 290 | ADDITIONAL TAX ASSESSED | 10-10-2011 | 0.00 |
| | 29254-516-17053-1 20110908 | | |
| 807 | WITHHOLDING CREDIT REVERSED | 10-10-2011 | 83,668.60 |
| 290 | ADDITIONAL TAX ASSESSED | 05-14-2012 | 0.00 |
| | 29254-516-17039-2 20121808 | | |
| 502 | FEDERAL TAX LIEN | 02-22-2012 | |
| 360 | FEES AND COLLECTION COSTS | 03-18-2013 | 12.00 |